

FYE 2009 Review - Annual Financial Report

School District: Webster County
 Audit Firm Name: Michael L Overby CPA, PLLC
 Date: 2/15/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	3,611,712.02	3,792,653.84	-180,941.82	3,794,616.00	-1,962.16	Refer to 14 Financial Audit Report
Revenue (State) - 3900 (On-Behalf Payments)	0.00	-2,149,984.64	2,149,984.64	0.00	-2,149,984.64	
Revenue (State) - 3XXX (Not 3900)	9,600,538.21	9,592,538.21	8,000.00	12,442,944.00	-2,850,405.79	
Revenue (Federal) - 4XXX	25,972.62	25,315.39	657.23	25,315.00	0.39	
Total Revenues	13,238,222.85	11,260,522.80	1,977,700.05	16,262,875.00	-5,002,352.20	
Expenditures-Not including Transfers Out or On Behalf	12,701,039.09	12,765,350.90	-64,311.81	15,399,270.00	-2,633,919.10	
Expenditures-On Behalf	0.00	-2,149,898.87	2,149,898.87	0.00	-2,149,898.87	
Total Expenditures	12,701,039.09	10,615,452.03	2,085,587.06	15,399,270.00	-4,783,817.97	Refer to 14 Financial Audit Report
Excess (Deficiency) of Revenues Over Expenditures	537,183.76	645,070.77	-107,887.01	863,605.00	-218,534.23	
Other Financing Sources - Not Transfers In	1,962.00	1,962.00	0.00	0.00	1,962.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	44,775.98	44,775.98	0.00	44,776.00	-0.02	
Other Financing Uses - Not Transfers Out	-34,954.10	-34,954.10	0.00	275,502.00	-310,456.10	Refer to 14 Financial Audit Report
Other Financing Uses - Transfers Out Only	58,930.00	58,930.00	0.00	0.00	58,930.00	
Total Other Financing Sources, Uses and Transfers	22,762.08	22,762.08	0.00	-230,726.00	253,488.08	
Net Change in Fund Balance	559,945.84	667,832.85	-107,887.01	632,879.00	34,953.85	
Beginning Fund Balance - July 1	1,079,590.13	1,079,590.13	0.00	1,209,590.00	-129,999.87	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	1,639,535.97	1,747,422.98	-107,887.01	1,842,469.00	-95,046.02	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	-2,149,984.64	2,149,984.64	0.00	-2,149,984.64	Financial Audit Report doe not breakout On Behalf Revenue among funds
On-Behalf Expenditures by Fund	0.00	-2,149,898.87	2,149,898.87	0.00	-2,149,898.87	Financial Audit Report doe not breakout On Behalf Expenditures among funds
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	4,108.84	4,408.80	-299.96	4,409.00	-0.20	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	19,877.00	19,877.00	0.00	0.00	19,877.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	673,547.76	635,480.07	38,067.69	655,357.00	-19,876.93	
Revenue (Federal) – 4XXX	1,418,251.71	1,453,157.46	-34,905.75	1,460,561.00	-7,403.54	Refer Pg 14 Financial Audit Report
Total Revenues	2,115,785.31	2,112,923.33	2,861.98	2,120,327.00	-7,403.67	
Expenditures-Not including Transfers Out and not 0280	2,216,990.90	2,104,053.39	112,937.51	2,090,399.00	13,654.39	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,216,990.90	2,104,053.39	112,937.51	2,090,399.00	13,654.39	
Excess (Deficiency) of Revenues Over Expenditures	-101,205.59	8,869.94	-110,075.53	29,928.00	-21,058.06	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	180,301.23	66,333.76	113,967.47	58,930.00	7,403.76	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	13,654.00	-13,654.00	
Total Other Financing Sources, Uses and Transfers	180,301.23	66,333.76	113,967.47	45,276.00	21,057.76	
Net Change in Fund Balance	79,095.64	75,203.70	3,891.94	75,204.00	-0.30	
Beginning Fund Balance - July 1	0.00	0.00	0.00	141,509.00	-141,509.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	79,095.64	75,203.70	3,891.94	216,713.00	-141,509.30	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	19,877.00	19,877.00	0.00	0.00	19,877.00	Financial Audit Report doe not breakout On Behalf Revenue among funds
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	200,461.00	200,461.00	0.00	200,461.00	0.00	
Total Revenues	200,461.00	200,461.00	0.00	200,461.00	0.00	
Expenditures-Not including Transfers Out	192,522.50	192,522.50	0.00	31,250.00	161,272.50	Refer Pg 42 Financial Audit Report
Total Expenditures	192,522.50	192,522.50	0.00	31,250.00	161,272.50	
Excess (Deficiency) of Revenues Over Expenditures	7,938.50	7,938.50	0.00	169,211.00	-161,272.50	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	161,273.00	-161,273.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-161,273.00	161,273.00	
Net Change in Fund Balance	7,938.50	7,938.50	0.00	7,938.00	0.50	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	7,938.50	7,938.50	0.00	7,938.00	0.50	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	310,071.00	310,071.00	0.00	310,071.00	0.00	
Revenue (State) – 3XXX	404,574.00	404,574.00	0.00	404,574.00	0.00	
Total Revenues	714,645.00	714,645.00	0.00	714,645.00	0.00	
Expenditures-Not including Transfers Out	705,920.89	705,920.89	0.00	0.00	705,920.89	Refer Pg 42 Financial Audit Report
Total Expenditures	705,920.89	705,920.89	0.00	0.00	705,920.89	
Excess (Deficiency) of Revenues Over Expenditures	8,724.11	8,724.11	0.00	714,645.00	-705,920.89	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	705,921.00	-705,921.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-705,921.00	705,921.00	
Net Change in Fund Balance	8,724.11	8,724.11	0.00	8,724.00	0.11	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	8,724.11	8,724.11	0.00	8,724.00	0.11	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	19,435.28	19,435.28	0.00	19,435.00	0.28	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	19,435.28	19,435.28	0.00	19,435.00	0.28	
Expenditures-Not including Transfers Out	2,115,145.12	3,375,091.82	-1,259,946.70	3,375,092.00	-0.18	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,115,145.12	3,375,091.82	-1,259,946.70	3,375,092.00	-0.18	
Excess (Deficiency) of Revenues Over Expenditures	-2,095,709.84	-3,355,656.54	1,259,946.70	-3,355,657.00	0.46	
Other Financing Sources - Not Transfers In - Not 52XX	9,751,342.90	9,751,342.90	0.00	9,751,343.00	-0.10	
Other Financing Sources - Transfers In Only – 52XX Transfers	-220,172.28	-220,172.28	0.00	0.00	-220,172.28	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	-220,172.28	-220,172.28	0.00	0.00	-220,172.28	
Total Other Financing Sources, Uses and Transfers	9,751,342.90	9,751,342.90	0.00	9,751,343.00	-0.10	
Net Change in Fund Balance	7,655,633.06	6,395,686.36	1,259,946.70	6,395,686.00	0.36	
Beginning Fund Balance - July 1	0.00	0.00	0.00	460,200.00	-460,200.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	7,655,633.06	6,395,686.36	1,259,946.70	6,855,886.00	-460,199.64	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	467,628.00	-467,628.00	Refer Pg 42 Financial Audit Report, Debt Services not included in MUNIS AFR
Total Revenues	0.00	0.00	0.00	467,628.00	-467,628.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,565,048.00	-1,565,048.00	
Total Expenditures	0.00	0.00	0.00	1,565,048.00	-1,565,048.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-1,097,420.00	1,097,420.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	1,097,420.00	-1,097,420.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	1,097,420.00	-1,097,420.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	60.00	-60.00	
Ending Balance - June 30	0.00	0.00	0.00	60.00	-60.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	16,288,549.44	14,307,987.41	1,980,562.03	19,785,371.00	-5,477,383.59	Refer to differences in Governemental Funa
Total Expenditures - Governmental Funds	17,931,618.50	16,993,040.63	938,577.87	22,461,059.00	-5,468,018.37	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-1,643,069.06	-2,685,053.22	1,041,984.16	-2,675,688.00	-9,365.22	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	9,954,406.21	9,840,438.74	113,967.47	9,796,119.00	44,319.74	
Net Change in Fund Balance - Governmental Funds	8,311,337.15	7,155,385.52	1,155,951.63	7,120,431.00	34,954.52	
Beginning Fund Balance - July 1 - Governmental Funds	1,079,590.13	1,079,590.13	0.00	1,811,359.00	-731,768.87	
Ending Fund Balance - June 30 - Governmental Funds	9,390,927.28	8,234,975.65	1,155,951.63	8,931,790.00	-696,814.35	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	456,741.35	466,933.02	-10,191.67	466,933.00	0.02	
Total Operating Revenues	456,741.35	466,933.02	-10,191.67	466,933.00	0.02	
Expenditures-Not including Transfers Out or On-behalf	1,165,691.71	1,286,605.22	-120,913.51	1,347,913.00	-61,307.78	
Expenditures-On Behalf	0.00	85,637.07	-85,637.07	0.00	85,637.07	
Expenditures - Depreciation Only (Fund 81)	2,979.46	2,979.46	0.00	27,308.00	-24,328.54	Refer Pg 17 Financial Audit Report
Total Operating Expenses	1,168,671.17	1,375,221.75	-206,550.58	1,375,221.00	0.75	
Operating Income (Loss)	-711,929.82	-908,288.73	196,358.91	-908,288.00	-0.73	
Non-Operating Revenue - Interest Income Only (Local) - 1510	1,584.72	1,595.84	-11.12	1,596.00	-0.16	
Revenue (State) – 3XXX	12,764.00	12,764.00	0.00	98,401.00	-85,637.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	85,637.07	-85,637.07	0.00	85,637.07	
Donated Commodities – 4550	0.00	0.00	0.00	105,064.00	-105,064.00	Refer Pg 17 Financial Audit Report
Revenue (Federal) - 4XXX, not 4550	595,225.00	879,030.70	-283,805.70	773,967.00	105,063.70	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	609,573.72	979,027.61	-369,453.89	979,028.00	-0.39	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	44,775.98	44,775.98	0.00	44,776.00	-0.02	
Net Transfers In (Out)	-44,775.98	-44,775.98	0.00	-44,776.00	0.02	
Change in Net Assets	-147,132.08	25,962.90	-173,094.98	25,964.00	-1.10	
Beginning Net Assets - July 1	271,630.80	271,630.80	0.00	420,668.00	-149,037.20	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	124,498.72	297,593.70	-173,094.98	446,632.00	-149,038.30	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	456,741.35	466,933.02	-10,191.67	466,933.00	0.02	Refer to differences in PProprietary Fund
Total Operating Expenses - Proprietary Funds	1,168,671.17	1,375,221.75	-206,550.58	1,375,221.00	0.75	
Operating Income (Loss) - Proprietary Funds	-711,929.82	-908,288.73	196,358.91	-908,288.00	-0.73	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	609,573.72	979,027.61	-369,453.89	979,028.00	-0.39	
Net Transfers In (Out) - Proprietary Funds	-44,775.98	-44,775.98	0.00	-44,776.00	0.02	
Net Income (Loss) - Proprietary Funds	-147,132.08	25,962.90	-173,094.98	25,964.00	-1.10	
Net Assets, July 1, 2008 - Proprietary Funds	271,630.80	271,630.80	0.00	420,668.00	-149,037.20	
Net Assets, June 30, 2009 - Proprietary Funds	124,498.72	297,593.70	-173,094.98	446,632.00	-149,038.30	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	53,673.00	53,673.00	0.00	53,673.00	0.00	
Total Additions	53,673.00	53,673.00	0.00	53,673.00	0.00	
Deductions	42,705.60	43,294.60	-589.00	43,295.00	-0.40	
Total Deductions	42,705.60	43,294.60	-589.00	43,295.00	-0.40	
Change in Net Assets	10,967.40	10,378.40	589.00	10,378.00	0.40	
Beginning Net Assets - July 1	1,738.07	1,738.07	0.00	1,738.00	0.07	
Ending Net Assets - June 30	12,705.47	12,116.47	589.00	12,116.00	0.47	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	53,673.00	53,673.00	0.00	53,673.00	0.00	
Total Deductions - Fiduciary Funds	42,705.60	43,294.60	-589.00	43,295.00	-0.40	
Change in Net Assets - Fiduciary funds	10,967.40	10,378.40	589.00	10,378.00	0.40	
Beginning Net Assets July 1 - Fiduciary Funds	1,738.07	1,738.07	0.00	1,738.00	0.07	
Ending Net Assets - June 30 - Fiduciary Funds	12,705.47	12,116.47	589.00	12,116.00	0.47	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	85,637.07	-85,637.07	0.00	85,637.07	Financial Audit Report doe not breakout On Behalf Revenue among funds
Fund 51 - On-Behalf Expenditures	0.00	85,637.07	-85,637.07	0.00	85,637.07	Financial Audit Report doe not breakout On Behalf Expenditures among funds
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	147,113.71	845,497.32	-698,383.61	845,497.00	0.32	Refer Pg 30 Note 6 Financial Audit Report
Depreciation Expense - Fund 81	2,979.46	2,979.46	0.00	27,308.00	-24,328.54	Refer Pg 17 and 30 Note 6 Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	19,877.00	-2,044,470.57	2,064,347.57	3,211,695.53	-5,256,166.10	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Refer to Pg 36 Note 16 Financial Audit Report, reporting a total On Behalf Payment of \$3,231,572
On-Behalf Payments (Audit - KDE Web)	-19,877.00	2,044,470.57	-2,064,347.57	-3,211,695.53	5,256,166.10	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-1,675.69	0.00	-1,675.69	0.00	0.00	These are not being reviewed at this time
Deductions	147,113.71	845,497.32	-698,383.61	0.00	845,497.32	
Change Total assets	-148,789.40	-845,497.32	696,707.92	0.00	-845,497.32	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-148,789.40	-845,497.32	696,707.92	0.00	-845,497.32	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	2,979.46	2,979.46	0.00	0.00	2,979.46	
Change Total assets	-2,979.46	-2,979.46	0.00	0.00	-2,979.46	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-2,979.46	-2,979.46	0.00	0.00	-2,979.46	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	-1,675.69	0.00	-1,675.69	0.00	0.00	These are not being reviewed at this time
Total Deductions - Fixed Assets	150,093.17	848,476.78	-698,383.61	0.00	848,476.78	
Change in Total Fixed Assets	-151,768.86	-848,476.78	696,707.92	0.00	-848,476.78	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-151,768.86	-848,476.78	696,707.92	0.00	-848,476.78	